

Instructions for Petition to the Snohomish County Board of Equalization for Review of Real Property Valuation Determination

If applicable, all information on the front page of the petition (items #1 through #5) must be completed; without this information, your petition for review **will not be considered complete**. **The petition must be signed and dated.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory.
3. You may appeal the assessed value of the property. The assessed value is based on the true and fair value of the property as of the January 1, 2014 assessment date.

Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must list the specific reason(s) why you believe the Assessed Value is incorrect.

4. List the specific reasons for the appeal. **Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient** (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property as of January 1, 2014. Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all the properties are assessed at their true and fair value. The Board is limited to determining the **market value** of property as of the assessment date. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.
5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

Sign and date the petition.

Items on the back of the petition are self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to seven (7) business days before the hearing. **If you intend to submit additional documentary evidence supporting your request for a reduction in value, please do so as soon as possible.** You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice, whichever is later. If filing after July 1, a copy of the determination notice **must be attached to this petition.**

SUBMIT PETITION AND ALL ATTACHMENTS IN DUPLICATE

**TAXPAYER PETITION TO THE
SNOHOMISH COUNTY BOARD OF EQUALIZATION
FOR REVIEW OF REAL PROPERTY VALUATION
DETERMINATION**

OFFICE USE ONLY

Petition No. _____

This petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice, whichever is later. If filing after July 1, a copy of the Assessor's Notice of Real Property Value Change or other notice of a change in assessment must be attached.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll for 2014** for taxes payable in **2015** to the amount shown on this form.

COMPLETE ALL ITEMS ON BOTH SIDES (Please Print)

1. Account/Parcel Number: _____

**Attachments must be no larger
than 8-1/2 x 14 inches.**

2. Owner: _____

Mailing Address for All Correspondence Relating to Appeal:

SUBMIT PETITION AND ALL

Street Address: _____

ATTACHMENTS IN DUPLICATE

City, State, Zip: _____

May we contact you by e-mail? Yes ☐ No ☐ E-mail address: _____

Daytime Phone No.: (____) _____ **Fax No.:** (____) _____

Name of Petitioner or Authorized Agent: _____

3. The true and fair value as of January 1 of the Assessment Roll year shown above:

Assessor's Determination:

Your Estimate:

Land \$ _____

Land \$ _____

Improvements/Bldgs \$ _____

Improvements/Bldgs \$ _____

TOTALS \$ _____

TOTALS \$ _____

Date the Assessor's "Change of Value Notice" or other determination notice was mailed: _____

I request the information the Assessor used in valuing my property: Yes ☐ No ☐

4. Specific reasons why you believe the Assessor's value does not reflect the true and fair market value:

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. If this petition concerns income property, attach a statement of income and expenses for 2011 and 2012 and copies of leases or rental agreements.

Other issues relevant to your case (or continuation of # 4):

5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matters pertaining to this appeal.

Signature of Petitioner (Taxpayer): _____

I hereby certify that I have read this petition and that it is true and correct to the best of my knowledge.

Signed this ____ day of _____, _____
(year) Signature of taxpayer or agent

Please Ensure ALL Red Fields are complete on both pages of the petition, incomplete petitions will not be accepted.

The property which is the subject of this petition is (check all which applies):

- | | |
|--|---|
| <input type="checkbox"/> Farm/Agricultural Land | <input type="checkbox"/> Residential Building |
| <input type="checkbox"/> Residential Land | <input type="checkbox"/> Commercial Building |
| <input type="checkbox"/> Commercial Land | <input type="checkbox"/> Industrial Building |
| <input type="checkbox"/> Industrial Land | <input type="checkbox"/> Mobile Home |
| <input type="checkbox"/> Designated Forest Land | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Open Space/Current Use Land | |

General description of the property:

Address/location: _____

Lot size (acres): _____ Zoning or permitted use: _____

Description of building: _____

View? Yes ☐ No ☐ Waterfront? Yes ☐ No ☐

Purchase price of property: \$ _____ (if purchased within the last year) **Attach a copy of the MLS listing along with the Purchase and Sale Agreement.** Date of purchase: _____

Remodeled or improved since purchase? Yes ☐ No ☐ Cost \$ _____

Has the property been appraised by other than the county assessor? Yes ☐ No ☐

If yes, appraisal date: _____ By whom? _____ **Attach a copy of the appraisal.**

Appraised value: \$ _____ Purpose of appraisal: _____

Most recent sales of comparable property:

List sales that support your estimate of value. Each property you list should be similar to the property being appealed and within the same neighborhood, closest to the date of assessment. Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, and at the County Assessor's office or website. You should include any additional information that will establish that these property sales are comparable to the property under appeal. Look for sales that are most similar, note their differences, and identify superior and inferior property features.

#	Account/Parcel No.	Address	Sale Price	Date of Sale
1			\$	
2			\$	
3			\$	
4			\$	

Check the following statement that applies:

☐ I intend to submit additional documentary evidence. If you are unable to compile all of your evidence at the time of filing this petition, you may submit additional information. In order to be considered, the Board of Equalization **must** receive all additional evidence or exhibits in duplicate no later than 7 business days prior to your scheduled hearing date. **Please submit the additional documentary evidence as soon as possible.**

☐ My petition is complete. I have provided all the documentary evidence that I intend to submit, and I request a hearing before the Board of Equalization as soon as possible.

Mail completed petition and attachments to: SUBMIT PETITION AND ALL ATTACHMENTS IN DUPLICATE

SNOHOMISH COUNTY BOARD OF EQUALIZATION
3000 Rockefeller Avenue M/S #409, 425-388-3407
Everett, WA 98201